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AT SEATTLE
CLERK U.S. DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
BY DEPUTY

Jessica Saepoff
P.O. Box 846
Mercer Island, Washington 98040

Plaintiff *Pro Se*

R# SEA83712 S/135

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON

Jessica Saepoff, *in propia persona*,
Plaintiff

v.

JAY RIEHLE, Revenue Officer, individually and in his capacity as employee of the United States, Internal Revenue Service;
THOMAS A. BYRD, Revenue Officer, individually and in his capacity as employee of the United States, Internal Revenue Department;
JOHN KOSKINEN, Commissioner of Internal individually and in his official capacity as Commissioner of the Internal Revenue Service;
STEVEN TERNER MNUCHIN, individually and in his official capacity as Secretary of the Treasury, of the UNITED STATES, as supervisory agent of the INTERNAL REVENUE SERVICE an Agency of the United States;
UNITED STATES, as a body corporate, individually as supervisory agent of the Internal Revenue Service and Secretary of the Treasury;
PREMERA BLUE CROSS, as a body corporate licensed to do business in Washington state;
DELTA DENTAL of WASHINGTON, as a body corporate licensed to do business in Washington state;
AETNA LIFE INSURANCE COMPANY, as a body corporate licensed to do business in Washington state;
BANK of AMERICA NA, as a body corporate licensed to do business in Washington state;
WELLS FARGO BANK NA, as a body corporate licensed to do business in Washington state;
JOHN AND JANE DOES, 1 thru 50 as may be found in Discovery.

17 CV-00482 JLR

Case No.

COMPLAINT FOR INJUNCTIVE RELIEF FRCP 65(b) AND MONEY DAMAGES.

Defendant(s))
)

A. OVERVIEW

Plaintiff, Jessica Saepoff, alleges:

1. Plaintiff is now, and at all times mentioned in this complaint has been engaged in the common occupation of a Doctor of Dentistry with a principal place of business at 240 NW Gilman Blvd., Ste. 114, Issaquah, Washington 98027, USA which is outside of the United States as defined in the Internal Revenue Code and Regulations.

2. Under Washington laws and the IRC the dental practice is exempt from filing any tax return as stated at 26 C.F.R. §1402(c), plaintiff is described as an "independent contractor" performing professional services for members of the general public.

3. Neither plaintiff nor the Company are engaged in a "**TRADE OR BUSINESS**", 26 U.S.C. § 7701(a)(26) 'in or within the United States' as defined in the IRC and Regulations per, 26 U.S.C. §7701(a)(9) and (10) and 26 C.F.R. §§ 1.3121(e)-1 and 1.3306(j)-1.

4. Dentistry is an occupation of common right and those who perform this service are classified as independent contractors and not "employees".

5. Regardless of the letters sent to JAY RIEHLE, Revenue Officer, he refused to produce any of the documentation demanded but instead passed the case off to another IRS agent for processing.

6. Plaintiff has suffered irreparable injury in plaintiff's pursuit of happiness and property rights, financial loss in the amount of $12,038.02 surrendered by banks and insurance companies to date, without a *Court Order*, and overdraft fees suffered as a result of the unlawful actions of defendants and plaintiff has no remedy at law within Washington state or the United States as defined in the IRC and Regulations as stated in correspondence with the Internal Revenue Service.

7. Attempting to communicate with the Internal Revenue Service via its agents or Commissioner is an act of futility and a useless waste of time and money because no agent

to date has answered the most basic question, "please show me the statute and regulation that makes me liable for the tax", 'liability' being the first and foremost issue that must be determined prior to addressing any other issue.

8. No "liability" has been established and plaintiff believes that under the current IRC no "liability" can be proved to tax the earnings derived from an occupation of common right.

9. A right secured to plaintiff by state and federal Constitutions cannot be converted into a "privilege" and taxed as such without violating the spirit and intent of those documents.

10. Plaintiff is a natural born Citizen of Massachusett state thus making plaintiff a United States citizen and 'nonresident alien individual' to the Territorial jurisdiction of Congress per 26 U.S.C. § 2(d), 26 C.F.R. §1.1-1(a); 1.871(b)(i), 1.861-4(a)(1)(iii)*(a).*

11. Plaintiff relies upon 26 C.F.R. **§ 1.861-1 Income from sources within the United States.** (a) *Categories of income.* Part 1 (section 861 and following), subchapter N, Chapter 1 of the Code, and the regulations thereunder determine the sources of income for purposes of the income tax.

12. Plaintiff also relies upon 26 C.F.R. **§ 1.861-4 Compensation for labor or personal service.** (a) *In general.* (1) Gross income from within the United States includes compensation for labor or personal services performed in the United States irrespective of the residence or the payer, the place in which the contract for service was made, or the place or time of payment; except that such compensation shall be deemed **not** to be income from sources within the United States, if— (i) The labor or services are performed by a nonresident alien individual temporarily present in the United States for a period or periods not exceeding a total of 90 days during his taxable year.

13. Plaintiff also relies upon, 26 C.F.R. § 1.861-4(a)(5) For definition of the term "United States", when used in a geographical sense, see sections 638 and 7701(a)(9). [bold underline added].

14. Plaintiff understands the term "United States" can be used in any one of several senses. (1) it may be merely the name of a sovereign occupying the position analogous to that of

other sovereigns in the family of nations. (2) It may designate the territory over which the sovereignty of the United States extends, or (3) It may be the collective name of the states which are united by and under the Constitution. *Hooven & Allison Co. v. Evatt,* 324 U.S. 652(1945)

15. Plaintiff has never performed any labor or personal services "within" the "United States" under subsection (1) and (2) but does perform services under subparagraph (3) within Washington state which is a member state of the Union of states, which is styled, The United States of America, per the Articles of Confederation and Constitution of the United States of America, 1789-1791 as lawfully amended.

16. Plaintiff relies upon 26 C.F.R. § 1.861-4(a)(5) For the definition of the term "United States", when used in a geographical sense, see section 638 and 7701(a)(9); 638 being the "continental shelf" and 7701(a)(9) **United States.** The term "United States" when used in a geographical sense includes only the States and the District of Columbia.

17. Plaintiff also relies on 26 C.F.R. §§ 31.3121(e)-1 and 3306(j)-1, which reveal that Alaska and Hawaii ceased to be States of the United States when they acquired "statehood" in 1959.

18. The "several states" that make up the Union, United States of America are foreign nation States to the District of Columbia and the Territorial jurisdiction established under Article 4, Section 3, Clause 2 under authority of Article 1, Section 8, Clause 17 and confirmed by Congress in the numerous definitions of "State" that omit 'Alaska' and 'Hawaii', causing plaintiff to have no "gross income" effectively connected with the conduct of a trade or business within the United States, and had no legally mandated liability to the tax imposed in § 1 pursuant to 26 C.F.R. § 871(b).

19. The Internal Revenue Service by and through the agents named herein have failed to produce a "liability statute" or a "factual statement" showing by what means plaintiff's earnings from an occupation of common right are in fact and law "taxable income", thus establishing "liability".

B. PARTIES

20. Defendant, UNITED STATES, is now and at all times relative to this complaint, a political and corporate entity of the United States of America domiciled at Washington, D.C., USA, acting through Congress as supervising Agent of the Internal Revenue Service, a.k.a., IRS, subject to and limited by the Constitution of the United States of America, 1789-1791, as lawfully Amended.

21. Defendant, UNITED STATES, is a resident of the District of Columbia with a mailing address of The White House, Washington, D.C. 20500, doing business in Washington state as the United States Department of the Treasury and Internal Revenue Service.

22. The UNITED STATES exercises exclusive legislation in all Cases whatsoever, over the District (not exceeding ten Miles square) as may, by Cession of particular states, and Acceptance of Congress, become the Seat of the Government of the United States, and to exercise like Authority over all Places purchased by the Consent of the Legislature of the state in which the Same shall be, for the Erection of Forts, Magazines, Arsenals, dock-yards, and other needful Buildings.

23. The UNITED STATES in Congress Assembled is possessed of the power to tax under the Constitution of the United States of America, 1789-1791, at Article 1, Section 2, Clause 3, and Article 1, Section 9, clause 4 and no other authority.

24. The Treasury Department is an executive agency of the UNITED STATES under the direct supervision of the Secretary of the Treasury who serves under the President with supervisory authority over the Internal Revenue Service and all of its Agents, Officer, Employees both civil and criminal.

25. The Secretary of the Treasury, STEVEN TERNER MNUCHIN, is a resident of the District of Columbia with a mailing location of 1500 Pennsylvania Avenue, NW, Washington, D.C. 20220, who is charged by Congress with the duty to prescribe all needful rules and regulations for the enforcement of the Internal Revenue Code per IRC § 7805(a).

26. The Internal Revenue Code standing alone imposes no duty on anyone to do anything until

the code provision is supported by a regulation promulgated by the Secretary of the Treasury.

27. Previous Secretaries of the Treasury, have failed to promulgate regulations for Lien, Levy, and Assessment under Part 1 of the Internal Revenue Code, per 26 C.F.R. §§ 1.6302-4 thru 1.6361-1.

28. Defendant STEVEN TERNER MNUCHIN, Secretary of the Treasury violates his duty to insure the agency and its officers, agents and employees are correctly applying the IRC and regulations properly and are staying within the authority delegated by Congress if the Secretary of the Treasury continues past tradition of using regulations from other agencies to enforce provisions of the IRC, Part 1 such as Lien, Levy and Assessment, plaintiff will suffer irreparable injury to plaintiff's pursuit of happiness and loss of property rights in plaintiff's labor in an amount equal to or greater than $159,816.87 or more.

29. The continued omission to promulgate regulations under Part 1 of the IRC cause irreparable injury to plaintiff's pursuit of happiness, use and enjoyment of plaintiff's most sacred property and financial damages due to the continuation by agents, officers and employee of citing mere statutes for enforcement of Part 1, income tax.

30. Defendant, THOMAS A. BYRD, Revenue Officer, is now and at all times relative to this complaint, a resident of Washington state and has been and is employed by the Internal Revenue Service which claims to be an agency of the United States government engaged in administering the federal personal income tax which has been ruled to be an 'excise' tax upon the privilege of receiving 'income' derived from specific 'sources' and 'privileged occupations'.

31. Defendant, THOMAS A. BYRD, Revenue Officer, maintains a business address within Washington state at, Internal Revenue Service, Small Business / Self Employed Division, 520 112th Avenue NE Suite 300, Bellevue, Washington 98004.

32. Defendant, THOMAS A. BYRD, Revenue Officer, while under that fiduciary duty breached the duty to the injury of plaintiff's fundamental right to exist by exchanging plaintiffs labor for money and other forms of property.

33. Defendant, THOMAS A. BYRD, Revenue Officer, recklessly and intentionally disregarded

the plain language of the Internal Revenue Code and Regulations regarding liability for the tax and the definition of the "income" that is taxed and the "source" it must be derived from to make it a taxable event.

34. Defendant, THOMAS A. BYRD, Revenue Officer, ignored plaintiff's previous letters and demands and failed to provide plaintiff with a plain statement of the basis of law and the factual situation that give rise to the alleged liability of plaintiff to the federal personal income tax causing plaintiff irreparable injury and financial loss due to unauthorized and illegal seizure from plaintiff's business and personal accounts in the amount of $12,038.02 or more.

35. Defendant, THOMAS A. BYRD, Revenue Officer, failed to produce his "oath of office", "delegation of authority from the Secretary of the Treasury" and a "plain statement of the basis of law and factual situation that gives rise to the alleged liability" in violation of clearly established law.

36. Plaintiff has no remedy at law within Washington state and is and will suffer irreparable injury and financial loss if defendants are not enjoined from violating plaintiff pursuit of happiness and fundamental right to exist by engaging in any of the common occupations of life.

37. Defendant JAY RIEHLE, Revenue Officer, a resident of Washington state, is now and at all times relative to this complaint has been and is employed by the Internal Revenue Service which claims to be an agency of the United States government engaged in administering the federal personal income tax which has been ruled to be an 'excise' tax upon the privilege of receiving 'income' derived from specific sources and privileged occupations.

38. Defendant JAY RIEHLE, Revenue Officer, a resident of Washington state, maintains a mailing address of, Internal Revenue Service, Small Business / Self Employed Division, 520 112th Avenue NE Suite 300, Bellevue, Washington 98004

39. Defendant, JAY RIEHLE, Revenue Officer, while under that fiduciary duty, breached the duty to the injury of plaintiff's fundamental right to exist by exchanging plaintiffs labor for money and other forms of property.

40. Defendant, JAY RIEHLE, Revenue Officer, while owing plaintiff a duty to follow the

Internal Revenue Code and Regulations promulgated by the Secretary of the Treasury, breached his duty to the injury of plaintiff's rights to exist by exchanging plaintiff's labor for money and other forms of property an seized money from Company and personal Bank Account in the amount of $12,038.02 without a Court Order or Abstract of Judgment as required by law.

41. Defendant, JAY RIEHLE, Revenue Officer, recklessly and intentionally disregarded the plain language of the Internal Revenue Code and Regulations regarding liability for the tax and the definition of the "income" that is taxed and the "source" it must be derived from to make it a taxable event.

42. Defendant, JAY RIEHLE, Revenue Officer, failed to provide plaintiff with a plain statement of the basis of law and the factual situation that give rise to the alleged liability of plaintiff to the federal personal income tax causing plaintiff irreparable injury to plaintiff's pursuit of happiness and financial loss due to unauthorized and illegal seizure from plaintiff's business and personal accounts, which have not been shown to be subject to the federal income tax.

43. Defendant, JAY RIEHLE, Revenue Officer, failed to produce his "oath of office", "Delegation of Authority from the Secretary of the Treasury" and a "plain statement of the basis of law and factual situation that gives rise to the alleged liability" in violation of clearly established law.

44. Plaintiff has no remedy at law within Washington state and has and will continue to suffer irreparable injury and financial loss if defendants are not enjoined from violating plaintiff pursuit of happiness and fundamental right to exist by engaging in any of the common occupations of life in order to exist.

45. Defendant, JOHN KOSKINEN, Commissioner of Internal Revenue, a resident of the District of Columbia, with a mailing address of, Commissioner of Internal Revenue, Internal Revenue Service, Washington, D.C. 20224, who at all times relative to this complaint is employed by the United States Government as 'Commissioner' of the Internal Revenue Service and is under a fiduciary duty, by his oath of office and oath to the Constitution of the United

States, to insure that persons under his direct authority and control are performing their duties and responsibilities according the statues and regulations established by the Secretary of the Treasury.

46. Defendant, JOHN KOSKINEN, Commissioner of Internal Revenue, breached the duty owed to plaintiff by knowingly and willingly, after notice was served upon him, allowed or encouraged agents and employees to ignore their duty and create false and misleading documents and take actions not authorized by law to the injury of plaintiff and plaintiff's right to exist causing irreparable injury to plaintiff's fundamental right to earn a living and the pursuance of plaintiff's happiness in an occupation of common right.

47. Defendant, JOHN KOSKINEN, Commissioner of Internal Revenue, with his superior knowledge of the Internal Revenue Code and Regulations ignored his duty to perform the functions of his office agreeable to said requirements to the injury of plaintiff's fundamental rights and property.

48. Plaintiff has and will continue to suffer irreparable injury in pursuit of happiness and in the property of plaintiff's labor if defendant is not enjoined from violating the statutes and regulations made mandatory upon defendant.

49. On or about April 4, 2016, and continuing to the present, defendants wrongfully and unlawfully disregarded their public trust and fiduciary duty owed to plaintiff and demanded other and additional amounts that they knew or should have known could not be due and owing under the Internal Revenue Code by making false claims that plaintiff's earnings from an occupation of common right were and are "income" subject to taxation under federal Internal Revenue Code.

50. Defendant's actions are intentional and calculated to cause the most egregious injury to plaintiff, the loss of earnings and damage to plaintiff's lifestyle in an amount equal to or larger than the largest amount claimed by defendants of $159,816.87 or more.

51. Plaintiff continues to suffer irreparable injury to plaintiff's pursuit of happiness, property rights in plaintiff's most sacred property 'labor', loss of earnings and damage to business

relations of $159,816.87 or more.

52. On or about May 2, 2016, May 20, 2016 and December 1, 2016, plaintiff has demanded that defendant's refrain from committing the above acts, but defendants have refused and have seized money from bank accounts without due process of law by falsely claiming plaintiff owed over $159,816.87 or more to the United States.

53. Defendant, STEVEN TERNER MNUCHIN, Secretary of the Treasury, at all times relative to this complaint is the newly appointed, United States, Secretary of the Treasury, who has willingly assumed the duties and responsibilities of the previous Secretary of the Treasury of the United States.

54. Defendant, STEVEN TERNER MNUCHIN, Secretary of the Treasury, is under a duty by IRC § 7805 to make all needful rules and regulations to enforce provisions of the IRC relative to Lien, Levy and Assessment.

55. Defendants JAY RIEHLE and THOMAS A. BYRD, created or caused to be created 'counterfeit securities' and circulated them among several state Government Agencies, Insurance Companies, and Banks claiming authority to Levy under 26 U.S.C. § 6331(b) while omitting subsection (a) identifying the subject class for the Notice of Levy.

56. Defendants JAY RIEHLE and THOMAS A. BYRD, knowingly and intentionally omitted subsection (a) of IRC § 6331 in order to defraud plaintiff and interfere with plaintiff's business interests as a means to do further and additional irreparable injury to plaintiff's pursuit of happiness and property rights.

57. Plaintiff will suffer continuing irreparable injury if defendants are not jointly enjoined from circulating Counterfeit Securities under color of law without a court order or abstract of judgement as required by the Constitution of Washington and Constitution of the United States of America.

58. Plaintiff has been repeatedly denied a meaningful response indicating the actual statute and its enforcing regulation thus denying plaintiff a remedy at law.

59. There is no remedy in any administrative agencies because defendants never cite the actual

statute and regulations that authorizes their actions, but only claim it is in the Internal Revenue Code thus violating their fiduciary and legal duty to plaintiff.

60. Attempting to use defendant's administrative remedy is an exercise in futility and would cause additional financial loss and injury without end.

61. Defendants' policy and custom is to place administrative liens against private property not subject to such liens and garnish compensation for personal services actually rendered without a judgement from a court of competent jurisdiction or lawful order of a sitting judge.

62. Defendants' actions are designed to cause irreparable injury and financial loss while tying up the target in endless demands without regard to due process rights.

63. Defendants will continue the same administrative fraud and extortion if not enjoined from doing so.

64. As a further result of defendants' acts, plaintiff has sustained damage in the amount of $12,038.02 or more seized by the agents named herein without due process of law.

65. Defendants JAY RIEHLE and THOMAS A. BYRD while owing plaintiff a duty to follow the law scrupulously, ignored the plain language of the law and recklessly and intentionally disregarded plaintiff's letters and demands to produce their authority.

66. If these acts are permitted to continue, plaintiff will be further damaged in plaintiff's pursuit of happiness, property rights and suffer financial, social and emotional injury of $159,816.87 or more.

67. Plaintiff as a direct and proximate cause of defendants' reckless and intentional violation of a known duty and the intentional misapplication of the Internal Revenue Code and Regulations plaintiff has suffered irreparable injury in plaintiff's pursuit of happiness, property rights of plaintiff's labor, business relations and credit worthiness including violation of fundamental right to exist and keep and use the fruits of plaintiff's labor.

68. Mere Notice of Tax Lien filed in the public records and with credit reporting agencies is intended by defendants' and the Internal Revenue Service to inflict severe social, emotional and financial injury to plaintiff.

69. That must be the intent as defendants never filed the proper documents that prove the target was provided the "due process" the Constitution requires.

70. Due to defendants' reckless and intentional violation of the Internal Revenue Code and Regulations plaintiff has suffered additional injury and financial loss to plaintiff's business relations in the amount of 250,000 dollars or more.

71. Defendant PREMERA BLUE CROSS, at all times relative to this complaint, maintains an office or place of business in Washington state at P.O. Box 91059, Seattle, Washington 98111.

72. Defendant PREMERA BLUE CROSS, markets dental insurance to members of the general public who live and work in Washington state and obtain covered dental services from plaintiff as billed by plaintiff.

73. Defendant PREMERA BLUE CROSS, is under a fiduciary duty to plaintiff and its clients to pay for services rendered per invoice or billing for service provided.

74. Defendant PREMERA BLUE CROSS, breached their fiduciary duty and surrendered money owed to plaintiff to a third party, the Internal Revenue Service, in the total absence of a court order and judgement rendered by either a United States District Court or a Washington state Court after Notice and a hearing to the legal injury of plaintiff's business relations, pursuit of happiness and property rights in the amount of $1338.74.

75. Defendant DELTA DENTAL OF WASHINGTON, at all times relative to this complaint, maintains an office or place of business in Washington state at 9706 4th Avenue NE, Seattle, Washington 98115-2157.

76. Defendant DELTA DENTAL OF WASHINGTON, markets dental insurance to members of the general public who live and work in Washington state and obtain covered dental services from plaintiff as billed by plaintiff.

77. Defendant, DELTA DENTAL OF WASHINGTON, is under a fiduciary duty to plaintiff and its clients to pay for services rendered by plaintiff per invoice or billing for service provided.

78. Defendant, DELTA DENTAL OF WASHINGTON, breached their fiduciary duty and

surrendered money owed to plaintiff to a third party, the Internal Revenue Service, in the total absence of a court order and judgement rendered by either a United States District Court or a Washington state Court, after Notice and a hearing, to the legal injury of plaintiff's business relations, pursuit of happiness and property rights in the amount of $1495.73.

79. Defendant, AETNA LIFE INSURANCE COMPANY, at all times relative to this complaint, maintains an office or place of business in a foreign state Connecticut, at 151 Farmington Avenue AS 32, Hartford, CT 06156.

80. Defendant, AETNA LIFE INSURANCE COMPANY, is under a fiduciary duty to plaintiff and its clients to pay for services rendered to plaintiff per invoice or billing for service provided.

81. Defendant, AETNA LIFE INSURANCE COMPANY, breached their fiduciary duty and surrendered money owed to plaintiff to a third party, the Internal Revenue Service, in the total absence of a court order and judgement rendered by either a United States District Court or a Washington state Court after Notice and a hearing to the legal injury of plaintiff's business relations, pursuit of happiness and property rights in the amount of $253.20.

82. Defendant, BANK OF AMERICA NA, at all times relative to this complaint, maintains an office or place of business in a foreign state, Delaware, at P.O. Box 15047, Wilmington, DE 19850-5047.

83. Defendant, BANK OF AMERICA NA, offers general banking services to members of the general public who live in Washington state and choose to open accounts with a Branch bank.

84. Defendant, BANK OF AMERICA NA, has a higher fiduciary duty to plaintiff, to protect its depositor's accounts from loss or theft.

85. Defendant, BANK OF AMERICA NA, breached its fiduciary duty and surrendered money owed to plaintiff to a third party, the Internal Revenue Service, in the total absence of a court order and judgement rendered by either a United States District Court or a Washington state Court, after Notice and a hearing, to the legal injury of plaintiff business relations, pursuit of happiness and property rights in the amount of $5125.00.

86. Defendant, WELLS FARGO BANK NA, at all times relative to this complaint, maintains an office or place of business in a foreign state, North Carolina, at P.O. Box 1416, Charlotte, NC 28201-1416.

87. Defendant, WELLS FARGO BANK NA, offers general banking services to members of the general public who live in Washington state and choose to open accounts with a Branch bank.

88. Defendant, WELLS FARGO BANK NA, has a higher fiduciary duty to plaintiff, and DENTAL MED ALLIANCE, LLC and other accounts which have plaintiff as a member, to protect its depositor's accounts from loss or theft.

89. Defendant, WELLS FARGO BANK NA, breached its fiduciary duty and surrendered money owed to plaintiff to a third party, the Internal Revenue Service, in the total absence of a court order and judgement rendered by either a United States District Court or a Washington state Court, after Notice and a hearing, to the legal injury of plaintiff business relations, pursuit of happiness and property rights in the amount of $3825.35.

90. To the extent that defendants JAY RIEHLE, THOMAS A. BRYD, JOHN KOSKINEN, STEVER TERNER MNUCHIN, UNITED STATES, PREMERA BLUE CROSS, DELTA DENTAL OF WASHINGTON, AETNA LIFE INSURANCE COMPANY, BANK OF AMERICA NA, and WELLS FARGO BANK NA, exceeded their authority, defendants should be held personally liable for such actions and damages sustained by plaintiff as demanded herein.

C. CAUSES OF ACTION

FIRST CAUSE OF ACTION:

VIOLATION OF FIRST, NINTH AND FOURTEENTH AMENDMENTS AND UNCONSTITUTIONAL EXTENSION OF A TERRITORIAL EXCISE TAX INTO "STATES" OF THE AMERICAN UNION VIA ADMINISTRATIVE FIAT.

71. Plaintiff incorporates the allegations in paragraphs 1 through 90 as if fully stated herein.

72. Plaintiff is secured by the First and Fourteenth Amendments in the right to work in any of the common occupations of life in the pursuit of happiness.

73. Defendants, JAY RIEHLE, THOMAS A. BYRD have infringed upon these secured liberties under color of an Act of Congress providing for taxation of the National government and its agents, officers and employees either elected or appointed. See 26 U.S.C. § 6331(a), and individuals engaged in certain 'regulated' occupations in the area of alcohol, tobacco, and firearms and "employment" as defined in the Internal Revenue Code and Regulations.

74. Defendants, JAY RIEHLE, THOMAS A. BYRD, owe plaintiff a duty under the Constitution and laws of the United States in Congress Assembled under Article VI, Section 2 and 3 to support the Constitution and the laws validly enacted by Congress including but not limited to the Federal Income Tax Act at Title 26 United States Code.

75. Defendants, JAY RIEHLE, THOMAS A. BYRD, recklessly and intentionally violated that duty to the legal injury of plaintiff under color of statutes that have no application to Part 1, Section 1, income taxes by falsely claiming that plaintiff's earning from an occupation of common right were in fact "wages" paid for "employment" within the "United States" as defined.

76. Defendants, JAY RIEHLE, THOMAS A. BYRD and JOHN KOSKINEN, jurisdictional area is defined in specific terms within the Internal Revenue Code at, §§ 3121(e); 3306(j) and 7701(a)(9) and (10) and Regulations at 26 CFR §§ 31.3121(e)-1 and 31.3306(j)-1 said jurisdiction cannot be extended by administrative fiat into "states" of the American union as clearly stated.

77. Plaintiff is possessed under these stated secured rights to demand that government officials and agents produce their authority to act, plaintiff has done so in no less than three (3) documents submitted to defendants JAY RIEHLE, THOMAS A. BYRD and JOHN KOSKINEN.

78. Plaintiff has repeatedly asked for the "liability" statute in Title 26 U.S.C. or the Internal Revenue Code, that imposes a "duty" upon plaintiff to report earnings from an occupation of common right as "income" derived from an identified "source" at Sections 861

thru 863, defendant have remained silent.

79. Plaintiff has repeatedly asked for the production of the "regulation" required to be promulgated by the Secretary of the Treasury under 26 U.S.C. § 7805 that are intended to enforce provisions for "assessment", "lien", "levy" applicable to the Part 1, Subtitle A, Section 1, Tax imposed, to which defendants have remained silent.

80. Defendants, JAY RIEHLE, THOMAS A. BYRD and JOHN KOSKINEN, after notice served upon them willingly and intentionally violated their known legal duty to the injury of plaintiff's pursuit of happiness and property rights in plaintiffs' labor in violation of clearly established laws causing plaintiff irreparable injury and financial loss in the amount of $159,816.87 or more.

SECOND CAUSE OF ACTION.

VIOLATION OF 5 U.S.C. §§ 702, 706 – UNLAWFUL EXERCISE OF AGENCY AUTHORITY OUTSIDE OF TERRITORIAL JURISDICTION.

81. Plaintiff incorporates the allegations in paragraphs 1 through 90 as if fully stated herein.

82. Defendants JAY RIEHLE and THOMAS A. BYRD, Revenue Officers failed to produce a Delegation of Authority as required under IRC § 7608(a)(1) for "any of the criminal provisions of the internal revenue laws, any other criminal provisions of law relating to internal revenue for the enforcement of which the Secretary is responsible, or any other law for which the Secretary has delegated investigatory authority to the Internal Revenue Service, is, in the performance of his duties, authorized to perform the functions described in paragraph (2)".

83. IRC § 7608(b)(2)(A) simply does not authorize any IRS agent or officer to execute or serve any individual domiciled within the external boundary of the several states of the American Union, outside of federal territory, with a summons or other process in the absence of sufficient evidence to show that the target of such process is actually liable for

the particular tax attempting to be collected.

84. Plaintiff has requested a "plain statement of the basis of law and the factual situation that gives rise to any deficiency" claimed by the Internal Revenue Service. To date defendant's have remained silent.

85. The Notice of Levy issued by JAY RIEHLE and THOMAS A. BYRD, Revenue Officers, does not contain a case number or other order signed by a sitting judge of a United States District Court having jurisdiction to act upon citizens and property located within Washington state.

86. If defendants claim that Washington state is a State of the United States, such claim does violence to 26 C.F.R. §§ 31.3121(e)-1, 3306(j)-1 and the Congressional Act creating the Social Security Tax, Unemployment Tax and the employment taxes under Section 3401(a) which appear to be "Territorial" in the absence of a definition of "income" that could include "compensation for service actually performed" in the course of plaintiff exercising the common fundamental right to exist.

87. The Congressional Record reveals that Social Security and Unemployment were enacted under Congress's Territorial authority at Article 4, Section 3, Clause 2 and supported as such by the Supreme Court of the United States. *See. Cincinnati Soap Co. v. United States,* 301 U.S. 308 (1937); *Helvering v. Davis,* 301 U.S. 619 (1937).

88. The "tax" was declared to be a valid "excise" or "duty" upon the relation of "employment" as defined by Congress and contained in the IRC and Title 26 United States Code.

89. Defendants JAY RIEHLE, THOMAS A. BYRD and JOHN KOSKINEN owe plaintiff a duty to operate within the confines established by Congress and the court must respect the law as written and not extend it by judicial fiat, or in other words "create law from the bench".

90. Both cases cited above contain the same language, "These taxes are not applicable to certain kinds of employment, including agricultural labor, domestic services, services for the

national or state governments, and services performed by persons who have attained the age of 65 years.

91. It is apparent from the language above and that contained in the IRC under §§31.3121(e)-1, 3306(j)-1 and 7701(a)(9) and (10) that individuals carrying on business in any of the common occupations of life are likewise "exempt", "excluded", or not "subject to" the taxes identified in the IRC relating to "employment" as defined therein.

92. Defendants JAY RIEHLE, THOMAS A. BYRD and JOHN KOSKINEN as well as the Banks and Insurance Companies who surrendered plaintiff's property to defendants without a valid court order and abstract of judgment as required under Schultz I, 395 F.3d 563(2005) and Schultz II, 413 F.3d 297(2005), and the Fair Debt Collection Procedures Act, (FDCPA), 28 U.S.C. § 3201 and the pre- or postjudgment collection tools provided under subchapters B or C of the FDCPA, 28 U.S.C. §§ 3101-3206 violate the intent of Congress and cause irreparable injury to plaintiff's pursuit of happiness, property rights in an amount equal to or greater than $159,816.87 or more.

93. The requirements stated hereinabove obligate defendants to obtain a judgement or order from a United States District Court prior to taking any punitive action against an individual claimed to owe a debt to the United States via the Internal Revenue Code and Regulations.

94. Plaintiff carries on a private business under state laws of Washington and outside of the Territorial jurisdiction defined in the Internal Revenue Code which services are either "exempt", "excepted" or "not subject to" the taxes imposed via the Internal Revenue Code.

95. It is evident that defendants' are acting in the total absence of jurisdiction and in the absence of required due process procedure intended to protect plaintiff from abusive activities of IRS agents and officers causing plaintiff irreparable injury to plaintiff's pursuit of happiness and property rights in an amount equal to or greater than $159,816.87 or more.

THIRD CAUSE OF ACTION

TRESPASS UPON RIGHTS AND PROPERTY.

96. Plaintiff incorporates the allegations in paragraphs 1 through 90 as if fully stated herein.

97. Plaintiff's right to exist and earn a living are established and well recognized throughout the court system and our laws. Plaintiff is possessed of the absolute right to exist.

98. The Internal Revenue Code and it's enforcing Regulations contain exemptions and exceptions from terms defined in them such as "wages", "employment" and "State" which are binding upon defendants operating under the Executive branch of government.

99. Plaintiff has asked for and been denied the most basis elements of "due process" such as "notice" and "opportunity to be heard".

100. Defendants JAY RIEHLE, THOMAS A. BYRD and JOHN KOSKINEN after Notice served upon them failed to produce Delegations of Authority required under IRC §7608(b)(1) and (2) and failed to produce a plain statement of the basis of law and factual situation that gives rise to the deficiency.

101. Defendants, JAY RIEHLE, THOMAS A. BYRD, JOHN KOSKINEN and each Insurance Company and banking institution owe plaintiff a duty to investigate concerns expressed and not ignore requirements of the laws referred to by plaintiff and simply turn over money or other property without a valid court order. Plaintiff is not a slave or dependent of the federal government or any agency or instrumentality thereof or the District of Columbia.

102. Plaintiff has the right to challenge - prior to trial - criminal prosecution on separation of powers and / or federalism principles, including by injunction, when the executive branch is acting in direct violation of an express and clear restriction passed by Congressional legislation such as are contained in the IRC, Regulations and court cases cited. *See, United States v. McIntosh*, 2016 WL 4363168, at *8 (9^{th} Cir. Aug. 16, 2016).

103. Plaintiff is possessed of all rights secured by the Constitution of Washington and the United States of America and all Rights at common law which formally belonged to the King of England by his prerogative prior to the Revolution. Among these are the right to

life, liberty and the pursuit of happiness.

104. Defendants are under a fiduciary and / or sworn duty not to violate plaintiff's rights and when they do so without authority of law and in direct violation of statutes and regulations established to protect these right they lose their qualified immunity and are liable in their individual capacity for the damages inflicted.

105. Plaintiff has been irreparably injured in business relations and suffered property loss of $12,038.02 or more as a result of defendants action.

FOURTH CAUSE OF ACTION

TAKING PROPERTY WITHOUT DUE PROCESS.

106. Plaintiff incorporates the allegations in paragraphs 1 through 90 as if fully stated herein.

107. Defendants JAY RIEHLE, THOMAS A. BRYD, JOHN KOSKINEN, after notice was served upon them requiring the production of documents, including but not limited to, oath of office, oath to support and defend the Constitution of the United States of America, Delegation of Authority from the Secretary of the Treasury, plain statement of the basis of law and factual situation relied upon to establish "liability", defendants neglected or refused to provide said document and instead proceeded to file Notice of Levy Form 668-A(ICS).

108. Defendant JAY RIEHLE, Revenue Officer, signed Notice of Levy, Form 668-A(ICS) dated 06/01/2016 and mailed them to WELLS FARGO BANK, Writs & Levies Processing MAC#Y1372, P.O. Box 1416, Charlotte, NC 28201-1416; BANK OF AMERICA NA, Legal Ord Processing DE5-024002-08, P.O. Box 15047, Wilmington, DE 19850-5047, without complying with the statutory requirement designed to protect plaintiff from abusive IRS tactics under the Fair Debt Collection Procedures Act, 15 U.S.C § 1692(a), Tax Division Judgment Collection Manual, and IRC §§6321, 7402, 7403. These documents claim that a debt exists between plaintiff and the United States in the amount of $159,816.87 in the clear absence of proven personal liability or due process of law.

109. Defendant, THOMAS A. BYRD, Revenue Officer, signed Notice of Levy, Form 668-A(ICS) dated 12/31/2016 and mailed them to, GOVERNMENT EMPLOYEES HEALTH ASSOC. GEHA, ATTN: DENTAL ACCTS PAYABLE / LEVY, P.O. Box 4665, Independence, MO 64051-4665; GUARDIAN LIFE INSURANCE CO OF AMER., ATTN: DENTAL ACCTS PAYABLE / LEVY, 7 Hanover Square, New York, NY 10004; CIGNA HEALTHCARE BENEFITS INC., CIGNA CORPORATION, ATTN: DENTAL ACCTS PAYABLE / LEVY, 1601 Chestnut ST TL13B, Hartford, CT 16152; PREMERA BLUE CROSS, ATTN: ACCTS PAYABLE / LEVY, P.O. Box 91059, Seattle, WA 98111; BANK OF AMERICA NA, LEGAL ORD PROCESSING des-024-02-08, P.O. Box 15047, Wilmington, DE 19850-5047; DELTA DENTAL OF WASHINGTON, ATTN: ACCTS PAYABLE / LEVY, SEATTLE, WA 98115-2157; AETNA LIFE INSURANCE COMPANY, MED SERVICES ACCTS PAY/ LEVY, 151 Farmington Ave. AS32, Hartford, CT 06156; SYNCHRONY BANK, ATTN: LEVY PROCESSING, 334 Madison Ave. FL 1, Morristown, NJ 07960-0914; METROPOLITAN LIFE INSURANCE CO, ATTN: DENTAL ACCTS PAYABLE / LEVY, P.O. Box 3019, Utica, NY 13504, with the intent the aforementioned companies and banks would rely on the Notice of Levy to the legal injury of plaintiff in the amount of $154,110.73, or more while defendant, THOMAS A. BYRD, Revenue Officer, knew or should have known these forms are neither legal nor complete without a court order and abstract of judgement.

110. Defendant's action was taken without complying with the first element of jurisdiction, i.e. "Liability" for the tax alleged to be due and owing. Plaintiff has repeatedly requested to be shown the statute within the IRC or Title 26 United States Code that places a "duty" upon plaintiff to pay an excise tax upon plaintiff's right to the pursuit of happiness of selling plaintiffs labor in the open market, a fundamental right according to the Supreme Court of the United States.

111. An 'excise tax' cannot be applied to the property of 'labor' of plaintiff without violating the provision of the Constitution of the United States of America relating to

'apportionment of direct taxes according to the numbers' of free inhabitants in each of the 50 states.

112. Defendant, JOHN KOSKINEN, Commissioner of Internal Revenue, ignored his duty to train individuals in the employ of the Internal Revenue Service and allowed, JAY RIEHLE, and THOMAS A. BYRD, Revenue Officers to exceed their delegated authority, violate the intent of Congress and the Constitution of the United States to the legal injury of plaintiff causing irreparable injury to plaintiff's pursuit of happiness and damage to plaintiff's most sacred property, labor in the amount of $159,816.87 or more and direct economic damages of $12,038.02 or more.

113. Defendants, PREMERA BLUE CROSS, DELTA DENTAL OF WASHINGTON, AETNA LIFE INSURANCE COMPANY, BANK OF AMERICA NA, and WELLS FARGO BANK NA, owe plaintiff a higher duty to protect plaintiff's accounts from being seized by third parties absent the required due process of law and lawful process issued by a Court of competent jurisdiction.

114. Defendants, PREMERA BLUE CROSS, DELTA DENTAL OF WASHINGTON, AETNA LIFE INSURANCE COMPANY, BANK OF AMERICA NA, and WELLS FARGO BANK NA, breached the higher duty by surrendering property belonging to plaintiff in the absence of lawful process emanating from a court of competent jurisdiction, i.e., a Court Order and Abstract of Judgement.

115. Defendants, PREMERA BLUE CROSS, DELTA DENTAL OF WASHINGTON, AETNA LIFE INSURANCE COMPANY, BANK OF AMERICA NA, and WELLS FARGO BANK NA, caused irreparable injury and financial loss in an amount equal to or greater than $12,038.02 or more.

FIFTH CAUSE OF ACTION.

CREATION AND CIRCULATION OF COUNTERFEIT SECURITY

114. Plaintiff incorporates the allegations in paragraphs 1 through 90 as if fully stated

herein.

115. 18 U.S. Code § 471 - Obligations or securities of United States. "Whoever, with intent to defraud, falsely makes, forges, counterfeits, or alters any obligation or other security of the United States, shall be fined under this title or imprisoned not more than 20 years, or both." (June 25, 1948, ch. 645, 62 Stat. 705; Pub. L. 103–322, title XXXIII, § 330016(1)(K), Sept. 13, 1994, 108 Stat. 2147; Pub. L. 107–56, title III, § 374(b), Oct. 26, 2001, 115 Stat. 340.)

116. 18 U.S. Code § 472 - Uttering counterfeit obligations or securities. "Whoever, with intent to defraud, passes, utters, publishes, or sells, or attempts to pass, utter, publish, or sell, or with like intent brings into the United States or keeps in possession or conceals any falsely made, forged, counterfeited, or altered obligation or other security of the United States, shall be fined under this title or imprisoned not more than 20 years, or both." (June 25, 1948, ch. 645, 62 Stat. 705; Pub. L. 103–322, title XXXIII, § 330016(1)(K), Sept. 13, 1994, 108 Stat. 2147; Pub. L. 107–56, title III, § 374(c), Oct. 26, 2001, 115 Stat. 340.)

117. Defendants JAY RIEHLE, THOMAS A. BYRD and JOHN KOSKINEN, after notice was served upon them requiring the production of documents, including but not limited to, oath of office, oath to support and defend the Constitution of the United States of America, Delegation of Authority from the Secretary of the Treasury, plain statement of the basis of law and factual situation relied upon to establish "liability", defendants neglected or refused to provide said document and instead proceeded to file Notice of Levy Form 668-A(ICS) claiming that plaintiff "owed a debt to the United States" which equates to a "security" as defined at 18 U.S.C. § 2311.

118. Defendants JAY RIEHLE, and THOMAS A. BYRD while under a duty to follow the IRC and regulations promulgated by the Secretary of the Treasury, ignored their duty and instead created a "Notice of Levy" Form 668-A(ICS) with the intent to circulate the Notice of Levy as if it was in fact and law a "levy" as described at IRC § 6332(a)(d) & (e) while they knew or should have known plaintiff could not meet statutory and regulatory

requirements of such action without the existence of "liability".

119. Plaintiffs right to the pursuit of happiness is not subject to the provisions of the Internal Revenue Code or any regulation the Secretary of the Treasury may prescribe. 26 C.F.R. § 31.861-8T. 120. Plaintiffs fundamental right to exist and earn a living cannot be made subject to an excise by Congress, the States or any combination of the above by legislative, executive or judicial fiat in light of the Constitutional prohibition against "direct taxes" at Article 1, Section 2, Clause 3, without 'apportionment'.

121. Defendants, JAY RIEHLE, THOMAS A. BYRD and JOHN KOSKINEN, intentionally and while under a duty to plaintiff, failed to provide the basis of law and factual situation that would authorize the Secretary or his delegate to file a Levy under authority of IRC § 6332 upon rights and property of United States Citizens who maintain an abode upon land of a Union state, Washington.

122. Defendants failed to establish "liability" which is the first element that must be proved before a "levy" or "lien" can attach to any property or right to property thus making all of the Notice of Levy created by defendants "counterfeit securities" which is a violation of the federal criminal code at 18 U.S.C. §§471, 472 and 2311.

123. Defendant's action are without a basis of law or factual situation that can attach to a United States Citizen who maintains an abode upon land of one of the Union states, Washington, "outside" of the District of Columbia and jurisdiction of Congress titled the "United States".

124. Defendants' reckless and intentional creation of "counterfeit securities" caused irreparable injury to plaintiff's pursuit of happiness and enjoyment of plaintiff's most sacred property in an amount equal to or greater than $159,816.87 or more.

SIXTH CAUSE OF ACTION

BREACH OF FIDUCIARY DUTY

125. Plaintiff incorporates the allegations in paragraphs 1 through 90 as if fully stated

herein.

126. Defendants, JAY RIEHLE, THOMAS A. BYRD, STEVEN TERNER MNUCHIN, JOHN KOSKINEN, PREMERA BLUE CROSS, DELTA DENTAL OF WASHINGTON, AETNA LIFE INSURANCE COMPANY, BANK OF AMERICA NA, and WELLS FARGO BANK NA, are "public officers".

> "[O]ne who holds a public office is a **public officer**". 63C Am. Jur. 2d *Public Officers and Employees* § 9 (Online Edition November 2011). *Murach v. Planning and Zoning Com'n of City of New London*, 196 Conn. 192, 491 A.2d 1058 (1985); *Raduszewski v. Superior Court In and For New Castle County*, 232 A.2d 95 (Del. 1967); *State ex inf. McKittrick v. Whittle*, 333 Mo. 705, 63 S.W.2d 100, 88 A.L.R. 1099 (1933); *Vance S. Harrington & Co. v. Renner*, 236 N.C. 321, 72 S.E.2d 838 (1952).

127. A **public officer**, in holding a position of public trust, stands in a **fiduciary** relationship to the citizens that he or she has been elected to serve." ("See *Trist v. Child*, 88 U.S. (21 Wall.) 441, 450, 22 L.Ed. 623 (1874).") *Felkner v. Chariho Regional School Committee*, 968 A.2d 865, 874, R.I., 2009.

128. The fundamental principle of supremacy of law, the crux of our constitutional government, requires that all public officials obey the mandates of the Constitution and the lawful enactments of the Congress. **See U.S.Const. art. VI**; United States v. Lee, 106 U.S. 196, 1 S.Ct. 240, 27 L.Ed. 171 (1882).[FN2].

129. FN2. In the Lee case, the son of General Robert E. Lee sued successfully for the recovery of property of the Lee family against the commandant of Fort Myer and the superintendent of the national cemetery at Arlington. Mr. Justice Miller proclaimed the principle of supremacy of law in the following imperishable language:

> "**No man in this country is so high that he is above the law. No officer of the law may set that law at defiance with impunity. All the officers of the government, from the highest to the lowest, are creatures of the law and are bound to obey it.** It is the only supreme power in our system of government . . . . Courts of justice are established, not only to decide upon the controverted rights of the citizens as against each other, but also upon rights in controversy between them and the government ... ." [bold emphasis added]

130. Am.Jur., Public Officers, § 8, p. 885; 43 Id. § 260, p. 77-78; 67 C.J.S., Officers, § 6, p. 118. **As fiduciaries and trustees of the public weal they are under an inescapable**

obligation to serve the public with the highest fidelity. In discharging the duties of their office they are required to display such intelligence and skill as they are capable of, to be diligent and conscientious, to exercise their discretion not arbitrarily but reasonably, **and above all to display good faith, honesty and integrity.** (citations omitted); 43 Am.Jur., Public Officers, §§ 260-261, pp. 77-78; 43 Id. § 267, p. 82; 67 C.J.S., Officers, § 114, p. 402. They must be impervious to corrupting influences and they must transact their business frankly and openly in the light of public scrutiny so that the public may know and be able to judge them and their work fairly. **When public officials do not so conduct themselves** and discharge their duties, **their actions are inimicable to and inconsistent with the public interest, and not only are they individually deserving of censure and reproach but the transactions which they have entered into are contrary to public policy, illegal and should be set aside to the fullest extent possible consistent with protecting the rights of innocent parties.** (citations omitted); 43 Am.Jur., Public Officers, § 291, p. 101. [bold emphasis added].

131. Defendant banks and Insurance Companies are formed under authority of the national government for the benefit of the people under acts of Congress. They must operate their business agreeable to the laws of the jurisdiction where they do business and / or offer their service or product.

132. Defendants breached their fiduciary duty causing irreparable injury to plaintiff's pursuit of happiness and property rights in an amount equal to or greater then $159,816.87 or more per defendant named.

D. RELIEF SOUGHT.

WHEREFORE, plaintiff demands judgment for:

1. Defendants and each of them named herein above and the agency they are employed within the government, its agents, employees, officers, attorneys, and representatives, be

enjoined from enforcing their unconstitutional excise tax upon plaintiff's pursuit of happiness and property rights in (labor) and rights to use property (fruits of labor - money or other forms of property) for any lawful purpose.

2. Plaintiff demands defendants be enjoined from using their administrative process of lien and levy outside of their statutorily defined jurisdiction and venue without first complying with the secured rights of plaintiff by resorting to a court of competent jurisdiction in order to obtain a lawful judgement and order after plaintiff has been afforded lawful due process of law as secured by the Washington state and United States of America Constitutions and Rule B(1)(a) governing *in rem* actions under the Supplemental Rules of Admiralty or Maritime Claims and Asset Forfeiture Actions.

3. Plaintiff demands defendants be enjoined from requiring plaintiff to hire or use the services of any BAR ASSOCIATION or other government or non-government group, sector, agency, association or employee who claims to be "licensed to practice law" as an "attorney" until such "attorney" produces for inspection and the record of this instant matter, his / her "license to practice law" within the territorial jurisdiction of Washington state thus securing plaintiff's right to 'counsel' of choice.

4. Plaintiff demands defendants be enjoined from creating and using Counterfeit Securities and misleading and false documents and information in order to allege a "tax liability" where no such "liability" has been established by clearly and plainly laid statutory requirement that meets Constitutional requirements for the type of tax attempted to be collected, i.e., "direct" or "indirect".

5. Plaintiff demands defendants be enjoined from filing a mere Notice of Lien or Levy with credit reporting agencies where no 'abstract of judgment' or 'court order' has been obtained in any federal district court as required FDCPA Section 3201, the Fourth, Fifth and Fourteenth Amendments and associated state Constitutional provisions.

6. Damages against defendants in their individual capacity for the invasion under color of law of property rights and fundamental rights to exist and earn a living by engaging in one

of the common occupations of life, which interfere with plaintiff's pursuit of happiness and plaintiff's property rights in conducting private business relations under state law in the amount of 100,000 dollars per defendant and 1,000,000 dollars per government agency, private or public company.

7. Damages against defendants equal to the fraudulent claims of amount alleged to be owing to the United States without any basis of law or fact in the amount of $159,816.87 for defendant, JAY RIEHLE, and $154,110.73 for defendant, THOMAS A. BYRD, per their signed claim.

8. Costs of this action and other just relief.

9. Attorneys fees and costs related to disputing these claims and related litigation and costs to collect any amount adjudged due and owing to plaintiff plus interest at the statutory rate accruing to a judgement pursuant to the laws of the jurisdiction.

Dated this 24th day of March 2017.

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